



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** November 9, 2010

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2011 First Quarter Interim Financial Statements

### RECOMMENDATION:

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Three Months Ended September 30, 2010.

### DISCUSSION:

Each month, the Finance Department submits interim financial statements to Council, which show the progress of revenues and expenditures, in relation to budget, for each of the City's funds (Attachment 2). Each quarter, the interim financial statements are expanded to include a narrative analysis of the General Fund and enterprise funds (Attachment 1). The information in this report will be discussed with the Finance Committee on November 9, 2010.

This report covers the first three months of the fiscal year, and it is premature to make any solid projections for the year; however, the sharp decline in revenues over the past two years appears to have ended. Revenues were budgeted conservatively and, at this time, it appears that revenues will exceed budget by fiscal year-end. Expenditures appear to be within expectations at September 30 and most of the expenditure variances are timing differences that will diminish throughout the year. Significant variances are discussed in Attachment 1.

### ATTACHMENTS:

1. Interim Financial Statements (Narrative Analysis)
2. Interim Statement of Revenues and Expenditures – Summary by Fund

**PREPARED BY:** Rudolf J. Livingston, Accounting Manager

**SUBMITTED BY:** Robert Samario, Finance Director

**APPROVED BY:** City Administrator's Office

***Fiscal Year 2011 Interim Financial Statements  
For the Three Months Ended September 30, 2010 (25% of Year Elapsed)***

**General Fund Revenues**

The table below summarizes General Fund revenues for the three months ended September 30, 2010. For interim financial statement purposes, revenues are reported on the cash basis (i.e. when the funds are received). The table below includes the budgeted totals as well as the year-to-date (YTD) budget, which for tax revenues and franchise fees has been seasonally adjusted based on a 3-year average of collections through the same period. Because tax revenues are not collected evenly throughout the year, adjusting the year-to-date budget to reflect the unique collection pattern of each type of tax revenue enables a more meaningful comparison to year-to-date results as shown in the Year-to-Date Actual column. For all other revenues, the Year-to-Date Budget column represents 25% (3 months out of the 12 elapsed) of the annual budget column. Unlike tax revenues, these revenues tend to be collected more evenly during the year.

**Summary of Revenues  
For the Three Months Ended September 30, 2010  
GENERAL FUND**

	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd	3-Year Average Benchmark	Prior Year YTD Actual	Variance Prior Yr To Current Yr
Sales & Use Tax	\$ 16,714,359	\$ 3,349,558	\$ 3,312,671	\$ (36,887)	19.82%	20.04%	\$ 3,217,116	3.0%
Property Tax	22,790,000	-	-	-	0.00%	0.00%	-	0.0%
UUT	7,040,000	1,782,528	1,817,174	34,646	25.81%	25.32%	1,760,166	3.2%
TOT	11,157,000	4,024,330	4,295,569	271,239	38.50%	36.07%	3,880,775	10.7%
Bus License	2,168,000	363,790	414,774	50,984	19.13%	16.78%	392,038	5.8%
Prop Trans Tax	358,100	117,636	99,093	(18,543)	27.67%	32.85%	90,014	10.1%
Total Taxes	60,227,459	9,637,842	9,939,281	301,439	16.50%	16.00%	9,340,109	6.4%
License & Permits	194,000	48,500	27,122	(21,378)	13.98%	25.00%	42,540	-36.2%
Fines & Forfeitures	2,909,069	727,267	661,693	(65,574)	22.75%	25.00%	796,880	-17.0%
Franchise Fee	3,266,000	757,385	767,154	9,769	23.49%	23.19%	709,716	8.1%
Use of Money & Property	1,270,150	317,538	300,540	(16,998)	23.66%	25.00%	458,832	-34.5%
Intergovernmental	1,584,733	396,183	254,755	(141,428)	16.08%	25.00%	125,354	103.2%
Fee & Charges	20,101,869	5,025,467	4,841,054	(184,413)	24.08%	25.00%	5,205,066	-7.0%
Miscellaneous	8,891,660	2,222,915	2,386,323	163,408	26.84%	25.00%	2,628,866	-9.2%
Total Other	38,217,481	9,495,256	9,238,641	(256,615)	24.17%	25.00%	9,967,254	
Total Before Budgeted Variances	98,444,940	19,133,097	19,177,922	44,825			19,307,363	
Anticipated Year-End Var	1,248,429	312,107	-	(312,107)	0.00%	25.00%	-	0.0%
Budgeted Labor Concessions	2,367,748	591,937	-	(591,937)	0.00%	25.00%	-	0.0%
Total Budgeted Variance	3,616,177	904,044	-	(904,044)			-	
<b>Total Revenues</b>	<b>\$ 102,061,117</b>	<b>\$ 20,037,142</b>	<b>\$ 19,177,922</b>	<b>\$ (859,220)</b>	<b>18.79%</b>	<b>19.63%</b>	<b>\$ 19,307,363</b>	<b>-0.7%</b>

\* YTD Budget for Taxes is calculated based on a 3-year average of collections for each revenue source; for all other revenues, YTD Budget is calculated on a straight-line basis based on the number of months elapsed.

*Fiscal Year 2011 Interim Financial Statements*  
*For the Three Months Ended September 30, 2010 (25% of Year Elapsed)*

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After only three months of activity, it is generally difficult to project with any degree of certainty where revenues will end the year. After significant revenue declines over the past two fiscal years, revenues appear to be starting to stabilize. Variances in some of the City's major revenues are discussed below.

**Sales and Use Taxes**

Sales tax revenue ended the first quarter approximately \$37,000 below the YTD budget on a cash basis. However, the revenues received through September 30, 2010 are primarily payments of sales tax revenues earned for the quarter ended June 30, 2010. Sales tax payments for the first three months of the year will not be received until mid-December but it appears that these revenues have begun to slowly improve after two years of declines.

**Property Tax**

Property taxes are received in December and April of each year after the December and April property tax installments are due from property owners. As such, we do not usually receive any payments until after the first quarter. The City did not receive any property tax payments in the first three months of this year.

**Transient Occupancy Tax**

TOT revenue was approximately \$271,000 (2.4%) over the YTD budget at September 30. TOT revenues have grown from prior year amounts each month since January 2010 and are 10.7% above revenues for the first quarter of last fiscal year. These revenues are expected to continue their steady growth and surpass budgeted revenues by approximately 3-5% by year-end.

**Intergovernmental**

One of the largest components of Intergovernmental revenue is mutual aid reimbursements received by the Fire Department. These revenues are generated when the Fire Department provides mutual aid assistance to other locations throughout the state. The City is reimbursed for the actual costs of providing assistance, plus an overhead factor to provide the service. Intergovernmental revenue is approximately \$141,000 (9%) behind the YTD budget; however, the YTD budget is high because of high Mutual Aid revenues in FY 2008 and FY 2009. The Fire Department budgeted \$1.25 million in mutual aid reimbursements for the year. It is virtually impossible to project if these revenues will meet budget during the year because of the unpredictable nature of this revenue source. Last year's mutual aid revenues were approximately \$1 million under budget.

***Fiscal Year 2011 Interim Financial Statements  
For the Three Months Ended September 30, 2010 (25% of Year Elapsed)***

**General Fund Expenditures**

The table below summarizes the General Fund budget and year-to-date expenditures through September 30, 2010. The Annual Budget column represents the amended budget, which includes appropriation carryovers from the prior year, as well as any supplemental appropriations approved by Council in the current year.

As shown below, a year-to-date budget (labeled "YTD Budget") column is included. This represents 25% of the annual budget to coincide with 3 out of 12 months in the fiscal year having elapsed. Unlike revenues, where the collection rate during the year is often seasonally affected, salaries & benefits and many other expenditures tend to be incurred fairly evenly throughout the year.

SUMMARY OF EXPENDITURES GENERAL FUND For the Three Months Ended September 30, 2010							
Department	Annual Budget	YTD Budget	YTD Actual	Variance Without Encumbrance	Encum- brance	Variance With Encumb Favorable (Unfavorable)	
						\$	%
Mayor & Council	\$ 686,819	\$ 171,705	\$ 179,880	\$ (8,175)	\$ 2,098	\$ (10,273)	-1.5%
City Attorney	1,867,900	466,975	543,568	(76,593)	-	(76,593)	-4.1%
City Administrator	1,799,157	449,789	509,537	(59,748)	30,462	(90,210)	-5.0%
Administrative Svs.	1,641,770	410,443	371,846	38,597	45,480	(6,884)	-0.4%
Finance	4,189,067	1,047,267	1,064,922	(17,655)	13,163	(30,818)	-0.7%
Police	33,287,862	8,321,966	8,863,557	(541,592)	246,283	(787,875)	-2.4%
Fire	21,441,666	5,360,417	5,712,429	(352,013)	84,800	(436,813)	-2.0%
Public Works	6,571,047	1,642,762	1,629,329	13,433	110,719	(97,286)	-1.5%
Parks & Recreation	12,885,815	3,221,454	3,539,206	(317,752)	184,021	(501,773)	-3.9%
Library	4,170,380	1,042,595	958,595	84,000	20,018	63,982	1.5%
Community Dev.	9,960,413	2,490,103	2,372,270	117,833	65,893	51,940	0.5%
Non-Departmental	3,764,520	941,130	1,051,013	(109,883)	-	(109,883)	-2.9%
Total	<u>\$ 102,266,416</u>	<u>\$ 25,566,604</u>	<u>\$ 26,796,152</u>	<u>\$ (1,229,548)</u>	<u>\$ 802,937</u>	<u>\$ (2,032,485)</u>	-2.0%
% of annual budget		25.0%	26.2%	-1.2%	0.8%	-2.0%	

The annual budget of \$102.3 million is a \$2.5 million reduction from the \$104.8 million budget in the prior year. The year-to-date budget is \$25.6 million (25%) at September 30. Actual expenditures of \$26.8 million resulted in an unfavorable variance of \$1.2 million (1.2%) at September 30.

As of September 30<sup>th</sup>, all but three departments exceeded their YTD budget. This is primarily due to the timing of payrolls in the first three months of the year. To date, 7 of the 26 annual payrolls (26.2%) occurred while only 25% of the year elapsed. This is a timing variance that will even out throughout the remainder of the fiscal year and salary and benefits expenditures are anticipated to end the year under budget. All departments will be within legal appropriations limits at year-end.

Police Department expenditures were approximately 1.6% (\$542,000) above the YTD budget at September 30. Approximately \$225,000 of this variance is due to overtime costs for special

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For the Three Months Ended September 30, 2010 (25% of Year Elapsed)***

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events such as July 4<sup>th</sup> and Fiesta celebrations which occur in the first quarter. Fire Department costs were approximately 2% over the YTD budget due to salaries & benefits. Minimum staffing overtime was approximately 10.1% percent over the YTD budget, primarily due to covering shifts for firefighters who have been out on medical leave. This situation will be monitored throughout the year and an appropriations adjustment will be requested later in the year if it is deemed necessary.

It is not unusual for Parks and Recreation expenditures to exceed the year-to-date budget for the first quarter because of the summer camp programs that occur in the department. Non-departmental expenditures usually exceed the year-to-date budget at September 30 because of semi-annual debt service payments that are made when due in September and not ratably throughout the year.

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For the Three Months Ended September 30, 2010 (25% of Year Elapsed)***

**Enterprise Fund Revenues and Expenses**

Unlike the General Fund, which relies primarily on taxes to subsidize programs and services, Enterprise Fund operations are financed primarily from user fees. The table below summarizes Enterprise Fund revenues through September 30, 2010, with a comparison to budget and prior year. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through September 30<sup>th</sup>. This rate, which is shown as a percentage in the "3 Year Average" column, has been applied to the annual budget amount to arrive at the Year-to-Date Budget. This approach is used in recognition that enterprise fund revenues, like General Fund tax revenues, are seasonally affected and are not necessarily received evenly throughout the year. After only three months of activity, it is generally difficult to project with certainty where revenues will end the year.

As shown below, most enterprise fund revenues are within one percent of the YTD budget. Only the Airport and Golf Funds had revenue variances of more than one percent from the YTD budget. These revenue variances will be discussed below.

<b>SUMMARY OF REVENUES &amp; EXPENSES</b> <b>Three Months Ended December 31, 2010</b> <b>ENTERPRISE FUNDS</b>								
	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent	3 Year Average	YTD Actual	% Variance
<b>Water Fund</b>								
Revenues	\$ 34,632,686	\$ 10,313,614	\$ 10,047,997	\$ (265,617)	29.0%	29.8%	\$ 10,284,372	-2.3%
Expenses **	35,669,711	8,917,428	8,106,415	811,013	22.7%	25.0%	8,134,138	-0.3%
<b>Wastewater Fund</b>								
Revenues	14,985,411	4,032,574	4,060,456	27,882	27.1%	26.9%	3,992,192	1.7%
Expenses **	18,916,345	4,729,086	4,175,735	553,351	22.1%	25.0%	3,106,338	34.4%
<b>Downtown Parking Fund</b>								
Revenues	6,689,440	1,681,056	1,652,303	(28,753)	24.7%	25.1%	1,737,513	-4.9%
Expenses **	7,363,740	1,840,935	1,530,484	310,451	20.8%	25.0%	1,764,058	-13.2%
<b>Airport Fund</b>								
Revenues	13,065,477	3,076,920	3,343,357	266,437	25.6%	23.6%	3,122,196	7.1%
Expenses **	13,134,132	3,283,533	2,748,419	535,114	20.9%	25.0%	2,644,434	3.9%
<b>Golf Fund</b>								
Revenues	2,049,194	569,061	546,313	(22,748)	26.7%	27.8%	535,909	1.9%
Expenses **	2,060,811	515,203	615,125	(99,922)	29.8%	25.0%	737,360	-16.6%
<b>Waterfront Fund</b>								
Revenues	11,762,974	3,425,378	3,326,858	(98,520)	28.3%	29.1%	3,436,120	-3.2%
Expenses **	11,850,433	2,962,608	2,495,306	467,302	21.1%	25.0%	2,378,923	4.9%
* The YTD Budget column has been calculated based on a 3-year average collection rate through September 30 which has been applied to the annual budget.								
** Expenses include encumbrances at September 30								

*Fiscal Year 2011 Interim Financial Statements  
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Enterprise fund expenses through September 30, 2010, with a comparison to budget and prior year, are also summarized in the table on the previous page. The column labeled "YTD Budget" represents 25% of the annual budget column. Although many expenses tend to be incurred somewhat evenly throughout the year, there are some notable expenses that do not. These expenses, such as debt service and capital projects, can create significant temporary variances from the YTD budget at certain times during the year.

The table does not include outstanding encumbrances as of September 30, 2010, as their inclusion can significantly distort the analysis of expenditures after just three months. Outstanding encumbrances include appropriations that were carried forward from the prior year as part of the appropriation carryovers and contracts or blanket purchase orders that have been added in the current year but are expected to be spent over the coming months.

Expenses in all enterprise funds, except the Golf Fund, are under the year-to-date budget at September 30, 2010. As previously noted, there is a timing variance for salaries & benefits at September 30<sup>th</sup>. However, this temporary variance has been offset in most enterprise funds by position vacancies, encumbered but unspent costs for supplies and services, and debt service. These temporary variances in budgeted costs are expected to lessen throughout the remainder of the fiscal year. It is too soon in the year to make detailed projections on budget variances during the remainder of the year. However, expense activity is closely monitored by staff and annual projections are revised as necessary.

The following discussion highlights some of the more significant revenue and expense variances of the enterprise funds, in relation to budget or prior year.

#### **Water Fund**

Water Fund revenues were approximately \$266,000 below the year-to-date budget as of September 30<sup>th</sup>; however, this is only a variance of -0.8%. Of the \$34.6 million in budgeted Water Fund revenue this year, approximately \$30.4 million (87.6%) is derived from charges for metered water service. Metered water sales were approximately \$248,000 (-0.8%) below the seasonally adjusted budget and accounted for most of the overall negative revenue variance in the fund. Consumption is the primary factor impacting metered water revenue variances and is somewhat dependent on weather conditions. The summer was relatively mild this year and we will need to wait until after the rainy season to determine where revenues will end up at year-end.

Expenses for the Water Fund were 2.3% under the YTD budget but in line with expenditures for the first quarter of the prior year. The YTD budget variance is primarily the result of the timing of semi-annual debt service payments and encumbered but unspent costs for materials, supplies, and services. These variances tend to even out as we get further into the fiscal year.

#### **Wastewater Fund**

Wastewater Fund expenses were \$553,000 (2.9%) below the YTD budget through the first three months of the year. Approximately \$338,000 of the variance is related to the timing of debt service payments. The remaining variance is primarily due to materials, supplies and services that will be utilized throughout the remainder of the year. Year-to-date expenses are almost \$1.1 million higher than those from the first quarter last year due to an increase in budgeted capital outlay transfers that will be used to fund capital improvements to the wastewater system.

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*For the Three Months Ended September 30, 2010 (25% of Year Elapsed)*

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**Downtown Parking**

Downtown Parking Fund expenses were approximately \$234,000 (13.2%) below prior year expenses due to a budgeted reduction in capital outlay transfers in the current year. Capital improvements vary from year to year and the improvements planned for this year are lower than those in the prior year.

**Airport Fund**

Airport Fund revenues are approximately 2% (\$266,000) ahead of the YTD budget at September 30 and approximately 7% (\$221,000) ahead of revenues for the first quarter of the prior year. Conservative budgets contributed to the favorable YTD budget variance but the positive variance is also partially due to operational factors. Passenger counts have been steadily increasing in the first quarter from those in the prior year, with increases ranging from 2.4% to 5.4% per month. Additionally, Non-Commercial Aviation revenues are ahead of the YTD budget, primarily due to positive variances in self-service fuel sales (\$3,800) and general aviation landing fees (\$47,000).

**Golf Fund**

Golf Fund revenues were approximately 1.1% below the YTD budget for the first three months of the year; however, revenues are slightly higher than those for the first three months of the prior year. Fees for golf rounds and gift card sales were in line with the YTD budget but rents and investment income were approximately 3.3% and 6.8%, respectively, below the average collection rate through the first three months of the year. The weak local economy has had a negative impact on the number of rounds played and the percentage rents received by the Golf Fund for the pro shop and Mulligan's restaurant. The golf course is implementing an updated marketing approach and special pricing to increase the number of rounds played and increase revenues.

Golf Fund expenses were 4.8% (\$100,000) over the YTD budget at September 30<sup>th</sup> primarily due to the timing of payroll expenses thus far in the year. This will even out over the remainder of the year and no adjustments to appropriations are anticipated at this time.

**Waterfront Fund**

Waterfront Fund revenues are slightly less than 1% (\$99,000) below the YTD budget at September 30 but approximately 3.2% (\$109,000) below prior year revenues for the same period. This negative variance is primarily due to revenues for slip transfer fees and parking revenues coming in lower than anticipated. Slip transfer fees were up to historic normal levels in the first quarter of last fiscal year but have been significantly lower since then. They have been tracking in line with the sub-par housing market in the area and are not anticipated to significantly improve in the near future. Parking revenues were down in all lots and this has been attributed to the cold and foggy weather at the Santa Barbara beaches this summer.

Waterfront expenses were approximately \$467,000 below the YTD budget at September 30 but \$116,000 above expenses for the same period in the prior year. The current-year variance is temporary due to planned materials, supplies, and services expenses that have been encumbered but not spent. These are expected to be consumed throughout the remainder of the fiscal year.



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	102,061,117	19,177,920	-	82,883,197	18.8%
Expenditures	102,266,416	26,796,152	802,937	74,667,327	27.0%
<i>Addition to / (use of) reserves</i>	<u>(205,299)</u>	<u>(7,618,232)</u>	<u>(802,937)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	34,632,686	10,047,997	-	24,584,689	29.0%
Expenditures	35,669,711	8,106,415	3,443,533	24,119,763	32.4%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>1,941,582</u>	<u>(3,443,533)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	14,985,411	4,060,456	-	10,924,955	27.1%
Expenditures	18,916,345	4,175,735	2,947,235	11,793,375	37.7%
<i>Addition to / (use of) reserves</i>	<u>(3,930,934)</u>	<u>(115,279)</u>	<u>(2,947,235)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,689,440	1,652,303	-	5,037,137	24.7%
Expenditures	7,363,740	1,530,484	837,434	4,995,822	32.2%
<i>Addition to / (use of) reserves</i>	<u>(674,300)</u>	<u>121,819</u>	<u>(837,434)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	13,065,477	3,343,357	-	9,722,120	25.6%
Expenditures	13,134,132	2,748,419	731,164	9,654,549	26.5%
<i>Addition to / (use of) reserves</i>	<u>(68,655)</u>	<u>594,938</u>	<u>(731,164)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,049,194	546,313	-	1,502,881	26.7%
Expenditures	2,060,811	615,125	123,977	1,321,709	35.9%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(68,812)</u>	<u>(123,977)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,083,553	1,189,233	-	4,894,320	19.5%
Expenditures	6,781,899	1,119,978	701,696	4,960,225	26.9%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>69,254</u>	<u>(701,696)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,227,068	562,305	-	1,664,763	25.2%
Expenditures	4,631,542	237,598	1,547,841	2,846,103	38.5%
<i>Addition to / (use of) reserves</i>	<u>(2,404,474)</u>	<u>324,707</u>	<u>(1,547,841)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,429,418	599,875	-	1,829,543	24.7%
Expenditures	2,485,972	548,707	293,275	1,643,990	33.9%
<i>Addition to / (use of) reserves</i>	<u>(56,554)</u>	<u>51,167</u>	<u>(293,275)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,694,553	1,356,379	-	4,338,174	23.8%
Expenditures	6,194,109	2,225,873	497,251	3,470,986	44.0%
<i>Addition to / (use of) reserves</i>	<u>(499,556)</u>	<u>(869,494)</u>	<u>(497,251)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,302,393	572,896	-	1,729,497	24.9%
Expenditures	2,307,501	574,479	95,278	1,637,743	29.0%
<i>Addition to / (use of) reserves</i>	<u>(5,108)</u>	<u>(1,583)</u>	<u>(95,278)</u>		
<b>WATERFRONT FUND</b>					
Revenue	11,762,974	3,326,858	-	8,436,116	28.3%
Expenditures	11,850,433	2,495,306	879,819	8,475,308	28.5%
<i>Addition to / (use of) reserves</i>	<u>(87,459)</u>	<u>831,553</u>	<u>(879,819)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	203,983,284	46,435,892	-	157,547,392	22.8%
Expenditures	213,662,612	51,174,272	12,901,440	149,586,900	30.0%
<i>Addition to / (use of) reserves</i>	<u>(9,679,328)</u>	<u>(4,738,380)</u>	<u>(12,901,440)</u>		

**\*\* It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Budgeted and Actual Revenues**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Remaining Balance</b>	<b>Percent Received</b>	<b>Previous YTD</b>
<b>TAXES</b>					
Sales and Use	16,714,359	3,312,671	13,401,688	19.8%	3,217,116
Property Taxes	22,790,000	-	22,790,000	0.0%	-
Utility Users Tax	7,040,000	1,817,174	5,222,826	25.8%	1,760,166
Transient Occupancy Tax	11,157,000	4,295,569	6,861,431	38.5%	3,880,775
Franchise Fees	3,266,000	767,154	2,498,846	23.5%	709,716
Business License	2,168,000	414,774	1,753,226	19.1%	392,038
Real Property Transfer Tax	358,100	99,093	259,007	27.7%	90,014
<i>Total</i>	<u>63,493,459</u>	<u>10,706,434</u>	<u>52,787,025</u>	<u>16.9%</u>	<u>10,049,824</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	194,000	27,122	166,878	14.0%	42,540
<i>Total</i>	<u>194,000</u>	<u>27,122</u>	<u>166,878</u>	<u>14.0%</u>	<u>42,540</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,469,069	528,241	1,940,828	21.4%	680,245
Library Fines	115,000	26,625	88,375	23.2%	29,161
Municipal Court Fines	150,000	52,153	97,847	34.8%	47,024
Other Fines & Forfeitures	175,000	54,674	120,326	31.2%	40,450
<i>Total</i>	<u>2,909,069</u>	<u>661,693</u>	<u>2,247,376</u>	<u>22.7%</u>	<u>796,880</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	848,615	192,264	656,351	22.7%	355,485
Rents & Concessions	421,535	108,276	313,259	25.7%	103,347
<i>Total</i>	<u>1,270,150</u>	<u>300,540</u>	<u>969,610</u>	<u>23.7%</u>	<u>458,832</u>
<b>INTERGOVERNMENTAL</b>					
Grants	1,420,693	136,592	1,284,101	9.6%	-
Vehicle License Fees	150,000	116,687	33,313	77.8%	125,354
Reimbursements	14,040	1,475	12,565	10.5%	-
<i>Total</i>	<u>1,584,733</u>	<u>254,755</u>	<u>1,329,978</u>	<u>16.1%</u>	<u>125,354</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	858,930	209,256	649,674	24.4%	206,506
Community Development	4,452,856	1,123,546	3,329,310	25.2%	1,290,485
Recreation	2,358,031	673,397	1,684,634	28.6%	659,290
Public Safety	476,348	120,896	355,452	25.4%	101,713
Public Works	5,219,373	1,331,839	3,887,534	25.5%	1,251,888
Library	779,643	7,557	772,086	1.0%	364,331
Reimbursements	5,956,688	1,374,563	4,582,125	23.1%	1,332,728
<i>Total</i>	<u>20,101,869</u>	<u>4,841,054</u>	<u>15,260,815</u>	<u>24.1%</u>	<u>5,206,941</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,282,193	489,386	792,807	38.2%	415,287
Indirect Allocations	6,520,510	1,630,128	4,890,382	25.0%	1,889,778
Operating Transfers-In	4,705,134	266,809	4,438,325	5.7%	321,926
<i>Total</i>	<u>12,507,837</u>	<u>2,386,323</u>	<u>10,121,514</u>	<u>19.1%</u>	<u>2,626,991</u>
<b>TOTAL REVENUES</b>	<u>102,061,117</u>	<u>19,177,920</u>	<u>82,883,197</u>	<u>18.8%</u>	<u>19,307,362</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>** Remaining Balance</b>	<b>YTD Expended and Encumbered</b>	<b>Previous YTD</b>
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	686,819	179,880	2,098	504,841	26.5%	
<i>Total</i>	686,819	179,880	2,098	504,841	26.5%	170,924
<u>City Attorney</u>						
CITY ATTORNEY	1,867,900	543,568	-	1,324,332	29.1%	
<i>Total</i>	1,867,900	543,568	-	1,324,332	29.1%	474,863
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	391,262	2,098	895,979	30.5%	
LABOR RELATIONS	110,649	21,893	-	88,756	19.8%	
CITY TV	399,169	96,382	28,364	274,422	31.3%	
<i>Total</i>	1,799,157	509,537	30,462	1,259,158	30.0%	471,555
<u>Administrative Services</u>						
CITY CLERK	433,472	103,528	23,833	306,111	29.4%	
HUMAN RESOURCES	1,072,931	238,772	21,646	812,513	24.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	29,546	-	105,821	21.8%	
<i>Total</i>	1,641,770	371,846	45,480	1,224,444	25.4%	416,428
<u>Finance</u>						
ADMINISTRATION	225,246	53,204	7,495	164,547	26.9%	
TREASURY	442,107	111,598	1,700	328,809	25.6%	
CASHIERING & COLLECTION	419,606	113,912	-	305,694	27.1%	
LICENSES & PERMITS	383,444	106,145	-	277,299	27.7%	
BUDGET MANAGEMENT	376,809	97,493	-	279,316	25.9%	
ACCOUNTING	389,626	98,077	-	291,549	25.2%	
PAYROLL	266,456	68,665	-	197,791	25.8%	
ACCOUNTS PAYABLE	207,691	54,195	-	153,496	26.1%	
CITY BILLING & CUSTOMER SERVICE	575,806	127,545	-	448,261	22.2%	
PURCHASING	657,198	171,099	3,097	483,002	26.5%	
CENTRAL STORES	158,284	39,667	533	118,084	25.4%	
MAIL SERVICES	86,794	23,323	337	63,134	27.3%	
<i>Total</i>	4,189,067	1,064,922	13,163	3,110,983	25.7%	1,169,218
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,184,713</b>	<b>2,669,754</b>	<b>91,202</b>	<b>7,423,757</b>	<b>27.1%</b>	<b>2,702,988</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,167,171	308,104	-	859,067	26.4%	
SUPPORT SERVICES	568,188	149,279	1,654	417,255	26.6%	
RECORDS	1,298,843	330,211	23,140	945,492	27.2%	
COMMUNITY SVCS	915,200	277,346	5,132	632,722	30.9%	
CRIME ANALYSIS	7,067	1,767	-	5,300	25.0%	
PROPERTY ROOM	128,526	36,470	820	91,236	29.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>** Remaining Balance</b>	<b>YTD Expended and Encumbered</b>	<b>Previous YTD</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
TRNG/RECRUITMENT	461,709	115,885	822	345,002	25.3%	
RANGE	1,023,098	273,159	5,807	744,132	27.3%	
BEAT COORDINATORS	490,445	147,433	-	343,012	30.1%	
INFORMATION TECHNOLOGY	1,112,749	409,260	6,765	696,724	37.4%	
INVESTIGATIVE DIVISION	4,437,263	1,109,556	4,900	3,322,807	25.1%	
CRIME LAB	219,231	36,243	589	182,400	16.8%	
PATROL DIVISION	13,480,216	3,488,296	164,003	9,827,918	27.1%	
TRAFFIC	1,320,753	316,755	1,304	1,002,695	24.1%	
SPECIAL EVENTS	984,500	551,171	-	433,329	56.0%	
TACTICAL PATROL FORCE	1,143,556	302,903	-	840,653	26.5%	
STREET SWEEPING ENFORCEMENT	285,115	74,993	-	210,122	26.3%	
NIGHT LIFE ENFORCEMENT	333,926	43,151	-	290,775	12.9%	
PARKING ENFORCEMENT	1,024,125	236,206	28,811	759,108	25.9%	
CCC	2,346,794	513,554	2,538	1,830,701	22.0%	
ANIMAL CONTROL	539,388	141,815	-	397,573	26.3%	
<i>Total</i>	<u>33,287,862</u>	<u>8,863,557</u>	<u>246,283</u>	<u>24,178,022</u>	27.4%	<u>7,576,103</u>
<u>Fire</u>						
ADMINISTRATION	816,405	206,640	5,023	604,742	25.9%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	51,178	-	159,000	24.3%	
PREVENTION	1,201,381	278,399	1,639	921,343	23.3%	
WILDLAND FIRE MITIGATION PROGRAM	180,935	42,021	24,412	114,502	36.7%	
OPERATIONS	17,331,070	4,627,843	53,726	12,649,501	27.0%	
ARFF	1,701,697	506,348	-	1,195,349	29.8%	
<i>Total</i>	<u>21,441,666</u>	<u>5,712,429</u>	<u>84,800</u>	<u>15,644,437</u>	27.0%	<u>5,000,060</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>54,729,528</u>	<u>14,575,985</u>	<u>331,083</u>	<u>39,822,460</u>	27.2%	<u>12,576,163</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	872,992	198,358	17,458	657,177	24.7%	
ENGINEERING SVCS	4,353,334	1,125,621	2,370	3,225,342	25.9%	
PUBLIC RT OF WAY MGMT	983,568	255,269	6,006	722,293	26.6%	
ENVIRONMENTAL PROGRAMS	361,153	50,081	84,885	226,187	37.4%	
<i>Total</i>	<u>6,571,047</u>	<u>1,629,329</u>	<u>110,719</u>	<u>4,830,999</u>	26.5%	<u>1,419,070</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,571,047</u>	<u>1,629,329</u>	<u>110,719</u>	<u>4,830,999</u>	26.5%	<u>1,419,070</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	142,134	-	334,153	29.8%	
FACILITIES	354,519	95,762	15,413	243,344	31.4%	
CULTURAL ARTS	420,422	115,047	7,328	298,047	29.1%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
YOUTH ACTIVITIES	733,831	265,641	7,662	460,527	37.2%	
SR CITIZENS	653,938	151,152	511	502,275	23.2%	
AQUATICS	1,042,852	459,822	37,391	545,640	47.7%	
SPORTS	495,345	97,197	18,225	379,923	23.3%	
TENNIS	258,175	60,074	-	198,101	23.3%	
NEIGHBORHOOD & OUTREACH SERV	989,941	268,992	6,535	714,414	27.8%	
ADMINISTRATION	520,544	135,639	-	384,905	26.1%	
PROJECT MANAGEMENT TEAM	223,659	57,682	-	165,977	25.8%	
BUSINESS SERVICES	302,136	68,232	4,922	228,982	24.2%	
FACILITY & PROJECT MGT	951,580	338,291	1,671	611,617	35.7%	
GROUND MANAGEMENT	4,134,610	1,003,828	66,619	3,064,163	25.9%	
FORESTRY	1,163,333	241,342	3,690	918,301	21.1%	
BEACH MAINTENANCE	164,643	38,371	14,053	112,220	31.8%	
<i>Total</i>	<u>12,885,815</u>	<u>3,539,206</u>	<u>184,021</u>	<u>9,162,589</u>	<u>28.9%</u>	<u>3,612,702</u>
<u>Library</u>						
ADMINISTRATION	399,732	96,953	-	302,779	24.3%	
PUBLIC SERVICES	1,997,383	477,056	7,395	1,512,932	24.3%	
SUPPORT SERVICES	1,773,265	384,587	12,622	1,376,056	22.4%	
<i>Total</i>	<u>4,170,380</u>	<u>958,595</u>	<u>20,018</u>	<u>3,191,767</u>	<u>23.5%</u>	<u>915,586</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,056,195</u>	<u>4,497,801</u>	<u>204,039</u>	<u>12,354,356</u>	<u>27.6%</u>	<u>4,528,288</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	427,609	129,626	885	297,098	30.5%	
ECON DEV	52,296	12,062	-	40,234	23.1%	
CITY ARTS ADVISORY PROGRAM	427,260	-	-	427,260	0.0%	
HUMAN SVCS	819,851	169,835	-	650,016	20.7%	
RDA	685,691	181,654	-	504,037	26.5%	
RDA HSG DEV	642,855	155,185	-	487,670	24.1%	
LR PLANNING/STUDIES	716,236	205,789	752	509,695	28.8%	
DEV & DESIGN REVIEW	952,017	227,173	11,152	713,692	25.0%	
ZONING	809,341	199,350	1,178	608,814	24.8%	
DESIGN REV & HIST PRESERVATN	886,555	184,336	19,740	682,479	23.0%	
SHO/ENVIRON REVIEW/TRAINING	737,535	191,645	4,317	541,574	26.6%	
BLDG PERMITS	1,027,134	273,104	755	753,275	26.7%	
RECORDS & ARCHIVES	523,630	124,637	19,222	379,770	27.5%	
PLAN CK & COUNTER SRV	1,252,403	317,710	7,894	926,799	26.0%	
<i>Total</i>	<u>9,960,413</u>	<u>2,372,270</u>	<u>65,893</u>	<u>7,522,249</u>	<u>24.5%</u>	<u>2,076,831</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,960,413</u>	<u>2,372,270</u>	<u>65,893</u>	<u>7,522,249</u>	<u>24.5%</u>	<u>2,076,831</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	1,693	-	20,579	7.6%	
COMMUNITY PROMOTIONS	1,537,890	551,471	-	986,419	35.9%	
SPECIAL PROJECTS	359,264	69,850	-	289,414	19.4%	
TRANSFERS OUT	43,500	10,875	-	32,625	25.0%	
DEBT SERVICE TRANSFERS	350,445	290,081	-	60,364	82.8%	
CAPITAL OUTLAY TRANSFER	508,170	127,043	-	381,128	25.0%	
APPROP. RESERVE	942,979	-	-	942,979	0.0%	
<i>Total</i>	<u>3,764,520</u>	<u>1,051,013</u>	<u>-</u>	<u>2,713,507</u>	27.9%	<u>923,805</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,764,520</u>	<u>1,051,013</u>	<u>-</u>	<u>2,713,507</u>	27.9%	<u>923,805</u>
 <b>TOTAL EXPENDITURES</b>	 <u>102,266,416</u>	 <u>26,796,152</u>	 <u>802,937</u>	 <u>74,667,327</u>	 27.0%	 <u>24,227,145</u>

*\*\* The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

*For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.*

**CITY OF SANTA BARBARA**  
**Special Revenue Funds**  
**Interim Statement of Revenues and Expenditures**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	470,000	121,105	-	348,895	25.8%
Expenditures	470,000	118,935	-	351,065	25.3%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>2,170</u>	<u>-</u>	<u>(2,170)</u>	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,407,300	911,973	-	1,495,327	37.9%
Expenditures	4,163,728	810,331	500,363	2,853,034	31.5%
<i>Revenue Less Expenditures</i>	<u>(1,756,428)</u>	<u>101,642</u>	<u>(500,363)</u>	<u>(1,357,707)</u>	
<b>SOLID WASTE PROGRAM</b>					
Revenue	17,512,032	4,256,577	-	13,255,455	24.3%
Expenditures	18,387,408	4,321,388	178,682	13,887,338	24.5%
<i>Revenue Less Expenditures</i>	<u>(875,376)</u>	<u>(64,811)</u>	<u>(178,682)</u>	<u>(631,883)</u>	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,572,514	501,594	-	2,070,919	19.5%
Expenditures	2,003,480	211,127	58,804	1,733,549	13.5%
<i>Revenue Less Expenditures</i>	<u>569,034</u>	<u>290,467</u>	<u>(58,804)</u>	<u>337,371</u>	
<b>COUNTY LIBRARY</b>					
Revenue	1,748,519	50,455	-	1,698,064	2.9%
Expenditures	1,782,819	438,106	57,532	1,287,181	27.8%
<i>Revenue Less Expenditures</i>	<u>(34,300)</u>	<u>(387,651)</u>	<u>(57,532)</u>	<u>410,884</u>	
<b>STREETS FUND</b>					
Revenue	9,926,670	2,030,102	-	7,896,568	20.5%
Expenditures	13,933,618	1,982,264	2,514,412	9,436,943	32.3%
<i>Revenue Less Expenditures</i>	<u>(4,006,948)</u>	<u>47,838</u>	<u>(2,514,412)</u>	<u>(1,540,375)</u>	
<b>MEASURE A</b>					
Revenue	2,882,759	635,657	-	2,247,103	22.1%
Expenditures	2,882,759	359,670	993,396	1,529,693	46.9%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>275,987</u>	<u>(993,396)</u>	<u>717,410</u>	



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**WATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Water Sales - Metered	30,350,000	8,796,490	-	21,553,510	29.0%	8,734,128
Service Charges	395,000	104,305	-	290,695	26.4%	82,011
Cater JPA Treatment Charges	2,272,520	832,400	-	1,440,120	36.6%	1,145,464
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	310,953	-	549,947	36.1%	297,429
Grants	-	-	-	-	100.0%	18,343
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	3,849	-	750,417	0.5%	6,999
<b>TOTAL REVENUES</b>	<u>34,632,686</u>	<u>10,047,997</u>	<u>-</u>	<u>24,584,689</u>	<u>29.0%</u>	<u>10,284,372</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,606,945	1,887,400	-	5,719,545	24.8%	1,623,739
Materials, Supplies & Services	10,173,513	1,851,732	2,926,576	5,395,206	47.0%	1,827,473
Special Projects	737,378	91,444	80,503	565,430	23.3%	22,959
Water Purchases	8,177,644	1,708,851	414,238	6,054,555	26.0%	1,644,114
Debt Service	5,088,853	1,676,935	-	3,411,918	33.0%	1,658,608
Capital Outlay Transfers	3,349,702	837,425	-	2,512,277	25.0%	1,325,623
Equipment	177,227	46,288	-	130,939	26.1%	31,309
Capitalized Fixed Assets	191,932	6,285	22,216	163,431	14.8%	260
Other	43,000	55	-	42,945	0.1%	54
Appropriated Reserve	123,517	-	-	123,517	0.0%	-
<b>TOTAL EXPENSES</b>	<u>35,669,711</u>	<u>8,106,415</u>	<u>3,443,533</u>	<u>24,119,763</u>	<u>32.4%</u>	<u>8,134,138</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Service Charges	14,200,000	3,731,062	-	10,468,938	26.3%	3,647,486
Fees	452,911	236,480	-	216,431	52.2%	231,971
Investment Income	296,100	79,640	-	216,460	26.9%	105,691
Public Works	11,400	6,051	-	5,349	53.1%	(457)
Miscellaneous	25,000	7,223	-	17,777	28.9%	7,500
<b>TOTAL REVENUES</b>	<b>14,985,411</b>	<b>4,060,456</b>	<b>-</b>	<b>10,924,955</b>	<b>27.1%</b>	<b>3,992,192</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,178,153	1,291,621	-	3,886,532	24.9%	1,130,011
Materials, Supplies & Services	5,812,865	1,144,475	2,923,747	1,744,643	70.0%	1,066,610
Special Projects	5,000	131,581	-	(126,581)	2631.6%	186,164
Transfers-Out	-	-	-	-	100.0%	16,250
Debt Service	1,352,038	-	-	1,352,038	0.0%	-
Capital Outlay Transfers	6,295,500	1,573,875	-	4,721,625	25.0%	706,797
Equipment	54,428	13,248	4,340	36,840	32.3%	246
Capitalized Fixed Assets	97,261	20,935	19,148	57,178	41.2%	260
Appropriated Reserve	121,100	-	-	121,100	0.0%	-
<b>TOTAL EXPENSES</b>	<b>18,916,345</b>	<b>4,175,735</b>	<b>2,947,235</b>	<b>11,793,375</b>	<b>37.7%</b>	<b>3,106,338</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Improvement Tax	840,000	215,783	-	624,217	25.7%	198,606
Parking Fees	5,606,000	1,378,170	-	4,227,830	24.6%	1,436,731
Investment Income	154,700	42,143	-	112,557	27.2%	58,151
Rents & Concessions	23,740	-	-	23,740	0.0%	-
Reimbursements	20,000	4,598	-	15,402	23.0%	-
Miscellaneous	1,500	734	-	767	48.9%	524
Operating Transfers-In	43,500	10,875	-	32,625	25.0%	43,500
<b>TOTAL REVENUES</b>	<u>6,689,440</u>	<u>1,652,303</u>	<u>-</u>	<u>5,037,137</u>	<u>24.7%</u>	<u>1,737,513</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,847,242	965,360	-	2,881,882	25.1%	808,532
Materials, Supplies & Services	1,807,229	322,469	151,402	1,333,358	26.2%	369,565
Special Projects	702,939	7,250	679,732	15,957	97.7%	193,115
Transfers-Out	312,621	70,405	-	242,216	22.5%	78,155
Capital Outlay Transfers	660,000	165,000	-	495,000	25.0%	314,690
Equipment	25,000	-	6,300	18,700	25.2%	-
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
<b>TOTAL EXPENSES</b>	<u>7,363,740</u>	<u>1,530,484</u>	<u>837,434</u>	<u>4,995,822</u>	<u>32.2%</u>	<u>1,764,058</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**  
**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	3,977,000	1,067,461	-	2,909,539	26.8%	1,052,644
Leases - Terminal	4,927,950	1,257,362	-	3,670,588	25.5%	1,159,913
Leases - Non-Commerical Aviation	1,095,875	333,929	-	761,946	30.5%	280,377
Leases - Commerical Aviation	2,637,000	568,910	-	2,068,090	21.6%	522,612
Investment Income	231,100	67,857	-	163,243	29.4%	91,956
Miscellaneous	196,552	47,837	-	148,715	24.3%	14,693
<b>TOTAL REVENUES</b>	<u>13,065,477</u>	<u>3,343,357</u>	<u>-</u>	<u>9,722,120</u>	<u>25.6%</u>	<u>3,122,196</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,913,183	1,244,822	-	3,668,361	25.3%	1,042,161
Materials, Supplies & Services	6,432,710	1,300,419	725,138	4,407,153	31.5%	1,310,332
Special Projects	912,307	56,460	-	855,847	6.2%	111,487
Transfers-Out	31,049	7,762	-	23,287	25.0%	-
Capital Outlay Transfers	550,000	137,500	-	412,500	25.0%	162,767
Equipment	24,610	1,455	6,027	17,128	30.4%	17,687
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
<b>TOTAL EXPENSES</b>	<u>13,134,132</u>	<u>2,748,419</u>	<u>731,164</u>	<u>9,654,549</u>	<u>26.5%</u>	<u>2,644,434</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**GOLF COURSE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Fees & Card Sales	1,725,172	469,045	-	1,256,127	27.2%	430,887
Investment Income	20,200	4,229	-	15,971	20.9%	10,622
Rents & Concessions	300,322	70,214	-	230,108	23.4%	92,206
Miscellaneous	3,500	2,826	-	674	80.7%	2,194
<b>TOTAL REVENUES</b>	<u>2,049,194</u>	<u>546,313</u>	<u>-</u>	<u>1,502,881</u>	<u>26.7%</u>	<u>535,909</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,095,646	290,633	-	805,013	26.5%	254,917
Materials, Supplies & Services	611,462	149,967	114,453	347,042	43.2%	124,241
Special Projects	14,524	-	9,524	5,000	65.6%	976
Debt Service	213,407	157,025	-	56,382	73.6%	156,016
Capital Outlay Transfers	70,000	17,500	-	52,500	25.0%	138
Equipment	3,500	-	-	3,500	0.0%	-
Capitalized Fixed Assets	-	-	-	-	100.0%	201,072
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,060,811</u>	<u>615,125</u>	<u>123,977</u>	<u>1,321,709</u>	<u>35.9%</u>	<u>737,360</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Work Orders - Bldg Maint.	3,598,018	756,023	-	2,841,995	21.0%	832,100
Grants	742,970	-	-	742,970	0.0%	-
Service Charges	1,742,565	433,141	-	1,309,424	24.9%	432,180
Miscellaneous	-	68	-	(68)	100.0%	-
Operating Transfers-In	-	-	-	-	100.0%	16,250
<b>TOTAL REVENUES</b>	<b>6,083,553</b>	<b>1,189,233</b>	<b>-</b>	<b>4,894,320</b>	<b>19.5%</b>	<b>1,280,530</b>
<b>EXPENSES</b>						
Salaries & Benefits	2,858,723	739,238	-	2,119,485	25.9%	656,607
Materials, Supplies & Services	1,109,096	204,141	185,702	719,253	35.1%	211,225
Special Projects	2,010,520	166,957	499,599	1,343,965	33.2%	120,593
Capital Outlay Transfers	-	-	-	-	100.0%	207
Equipment	23,000	6,290	-	16,710	27.3%	-
Capitalized Fixed Assets	780,560	3,353	16,395	760,812	2.5%	282
<b>TOTAL EXPENSES</b>	<b>6,781,899</b>	<b>1,119,978</b>	<b>701,696</b>	<b>4,960,225</b>	<b>26.9%</b>	<b>988,914</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**FLEET REPLACEMENT FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Vehicle Rental Charges	1,791,427	447,857	-	1,343,570	25.0%	335,755
Investment Income	153,300	46,428	-	106,872	30.3%	54,483
Rents & Concessions	232,341	58,085	-	174,256	25.0%	60,712
Miscellaneous	50,000	9,935	-	40,065	19.9%	23,501
<b>TOTAL REVENUES</b>	<b>2,227,068</b>	<b>562,305</b>	<b>-</b>	<b>1,664,763</b>	<b>25.2%</b>	<b>474,451</b>
<b>EXPENSES</b>						
Salaries & Benefits	150,983	40,528	-	110,455	26.8%	34,157
Materials, Supplies & Services	993	248	-	745	25.0%	280
Capitalized Fixed Assets	4,479,566	196,821	1,547,841	2,734,904	38.9%	305,344
<b>TOTAL EXPENSES</b>	<b>4,631,542</b>	<b>237,598</b>	<b>1,547,841</b>	<b>2,846,103</b>	<b>38.5%</b>	<b>339,781</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,369,418	592,354	-	1,777,064	25.0%	628,916
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
<b>TOTAL REVENUES</b>	<b>2,429,418</b>	<b>599,875</b>	<b>-</b>	<b>1,829,543</b>	<b>24.7%</b>	<b>628,916</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,141,256	304,355	-	836,901	26.7%	262,229
Materials, Supplies & Services	1,255,238	237,881	280,534	736,823	41.3%	203,414
Special Projects	87,279	6,471	10,541	70,266	19.5%	2,866
Equipment	2,200	-	2,200	-	100.0%	-
<b>TOTAL EXPENSES</b>	<b>2,485,972</b>	<b>548,707</b>	<b>293,275</b>	<b>1,643,990</b>	<b>33.9%</b>	<b>468,509</b>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	2,583,750	645,938	-	1,937,812	25.0%	737,653
Workers' Compensation Premiums	2,643,581	660,895	-	1,982,686	25.0%	620,732
OSH Charges	277,322	-	-	277,322	0.0%	75,629
Investment Income	189,900	49,000	-	140,900	25.8%	87,476
Community Development	-	316	-	(316)	100.0%	-
Miscellaneous	-	230	-	(230)	100.0%	832
<b>TOTAL REVENUES</b>	<b>5,694,553</b>	<b>1,356,379</b>	<b>-</b>	<b>4,338,174</b>	<b>23.8%</b>	<b>1,522,323</b>
<b>EXPENSES</b>						
Salaries & Benefits	523,458	100,689	-	422,769	19.2%	125,961
Materials, Supplies & Services	4,928,992	1,407,196	497,251	3,024,545	38.6%	982,972
Transfers-Out	717,988	717,988	-	-	100.0%	-
Capital Outlay Transfers	-	-	-	-	100.0%	276
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
<b>TOTAL EXPENSES</b>	<b>6,194,109</b>	<b>2,225,873</b>	<b>497,251</b>	<b>3,470,986</b>	<b>44.0%</b>	<b>1,109,208</b>

*\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Service charges	2,302,393	572,896	-	1,729,497	24.9%	609,814
Miscellaneous	-	-	-	-	100.0%	226
<b>TOTAL REVENUES</b>	<b>2,302,393</b>	<b>572,896</b>	<b>-</b>	<b>1,729,497</b>	<b>24.9%</b>	<b>610,041</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,487,770	391,442	-	1,096,328	26.3%	329,073
Materials, Supplies & Services	511,979	149,392	45,314	317,272	38.0%	148,116
Special Projects	1,700	1,283	11,341	(10,924)	742.6%	834
Equipment	249,213	32,362	38,623	178,228	28.5%	2,171
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
<b>TOTAL EXPENSES</b>	<b>2,307,501</b>	<b>574,479</b>	<b>95,278</b>	<b>1,637,743</b>	<b>29.0%</b>	<b>480,194</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2010 (25% of Fiscal Year)**

**WATERFRONT FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Leases - Commercial	1,372,773	399,957	-	972,816	29.1%	412,057
Leases - Food Service	2,173,351	686,204	-	1,487,147	31.6%	643,617
Slip Rental Fees	3,864,398	960,061	-	2,904,337	24.8%	912,142
Visitors Fees	555,894	148,521	-	407,373	26.7%	168,597
Slip Transfer Fees	621,957	108,425	-	513,532	17.4%	164,275
Parking Revenue	1,912,769	651,571	-	1,261,198	34.1%	708,588
Wharf Parking	244,477	70,268	-	174,209	28.7%	77,420
Other Fees & Charges	361,252	101,999	-	259,253	28.2%	91,180
Investment Income	215,759	72,973	-	142,786	33.8%	90,158
Rents & Concessions	299,504	99,844	-	199,660	33.3%	84,709
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	22,780	-	105,870	17.7%	83,378
<b>TOTAL REVENUES</b>	<b>11,762,974</b>	<b>3,326,858</b>	<b>-</b>	<b>8,436,116</b>	<b>28.3%</b>	<b>3,436,120</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,480,825	1,458,970	-	4,021,855	26.6%	1,245,482
Materials, Supplies & Services	3,405,267	763,309	834,819	1,807,139	46.9%	698,697
Special Projects	147,074	18,780	45,000	83,294	43.4%	26,102
Debt Service	1,665,997	-	-	1,665,997	0.0%	123,503
Capital Outlay Transfers	969,361	242,340	-	727,021	25.0%	282,845
Equipment	81,909	11,906	-	70,003	14.5%	2,294
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>11,850,433</b>	<b>2,495,306</b>	<b>879,819</b>	<b>8,475,308</b>	<b>28.5%</b>	<b>2,378,923</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.